



Inquiries
Efficient for your
Business

We orient

to our customers with
Effective solutions
for your business



Who we are

COLCHADO Y ASOCIADOS is a member firm of **ALLINIAL GLOBAL**, which is dedicated to the provision of professional services in auditing, advice and consulting on tax, labor and business issues. Founded by professionals with extensive national and international experience, our global approach, agility and flexibility in our processes, knowledge of different sectors, allow us to offer added value to our work.

Our added value is to advise our clients and provide them with a multidisciplinary service of quality and trust, adapted to their needs. Our will is to serve you all with the same dedication, professionalism and dedication, ensuring the best professional advice adapted to the size and needs of each client. Our staff is mentalized to create value for your company.

We have imposed the task of working to earn the trust of our customers, which is the fundamental basis to generate stable and continuous relationships, for this our team will be integrated into your company, as if it were part of it, adapting to your needs to create an open and transparent relationship.



Allinial Global



ALLINIAL GLOBAL is an association of independent accounting and consulting firms that share education, marketing resources and technical expertise across a wide range of industries. Founded in 1969, **ALLINIAL GLOBAL** has a presence in the United States of America, Canada, Europe, Asia and Latin America. It has as one of its core values to be focused on the Client, providing an agile and quality service, its wide network allows to exchange the best practices among its associates.

According to the prestigious English publication International Accounting Bulletin, specialized in accounting, auditing and consulting issues at an international level, **ALLINIAL GLOBAL** is located within the first places in the world ranking of auditing and consulting firms.

ACCOUNTANCY FIRMS: INTERNATIONAL NETWORKS AND ASSOCIATIONS

WORLD SURVEY 2022

Rank	Name	Fee income (\$m)	Growth (%)	Fee split (%m)					Network/ association Description
				Audit & Assurance	Accounting Services	Tax services	Advisory	Other	
1	Deloitte	59,300.0	18%	19	-	17	64	-	network
2	PwC	50,294.0	11%	36	-	23	41	-	network
3	EY	45,420.0	14%	32	-	25	31	13	network
4	KPMG	34,640.0	8%	34	-	21	45	-	network
5	BDO	12,760.9	9%	42	14	22	22	-	network
6	Praxity	8,773.8	10%	39	11	25	20	4	Association
7	RSM	8,132.4	12%	33	6	27	33	1	network
8	Grant Thornton	7,155.1	9%	40	-	21	38	2	network
9	Allinial Global	4,985.0	10%	28	17	28	19	8	Association
10	Crowe	4,899.5	7%	37	-	31	23	9	network
11	Baker Tilly International	4,473.3	6%	36	13	25	18	9	network
12	HLB International	4,436.9	9%	28	14	27	27	4	network
13	Moore Global	3,945.2	11%	37	12	29	15	7	network
14	PrimeGlobal	3,943.4	12%	35	22	22	13	8	Association
15	GGI	3,457.0	5%	6	21	32	35	6	Association
16	Nexia International	2,765.5	-46%	38	21	23	14	4	network
17	Kreston Global	2,709.1	4%	36	12	26	16	9	network
18	Mazars	2,697.4	7%	49	16	16	17	2	network
19	LEA Global/Leading Edge Alliance	2,356.9	6%	31	14	30	14	11	Association
20	ETL GLOBAL	2,238.5	9%	8	60	20	8	4	network

International Accounting Bulletin February 2023

ALLINIAL GLOBAL will be present wherever it is necessary in the world to ensure solutions of the highest quality to the requirements of our customers. **ALLINIAL GLOBAL** member firms have the flexibility to find not only a good solution to their business challenges, but the best solution for their end customer – either locally or internationally.

With the transfer of excellence, our ongoing technical and leadership education programs, you know your business advisors will be knowledgeable, experienced and alert. They will be proactive, not reactive. **ALLINIAL GLOBAL** provides a wide range of resources and support that benefit both our member firms and their clients in eight key areas of impact:

- Learning and development.
- Human resources.
- International connection.
- Technical support.
- Signature community practices.
- Marketing resources.
- Information technology.
- Management practices.

Vision

To be recognized as a leading firm in providing accounting, auditing, tax and consulting services to the companies and entrepreneurs who created and manage them.

Mission

Provide our clients with comprehensive, innovative and resilient solutions according to their requirements and the particularities of the companies in their charge.

Quality in everything we do

- > Strong sense of professionalism with commitment and loyalty.
- > An enthusiastic devotion to service.

We do what we say

- > Punctuality and firmness in our actions.
- > Respect for others.

Social responsibility

- > Environmental responsibility.
- > Gender equality.



Why Choose Us

We know perfectly well that when choosing an audit and / or consulting company you will find several companies that are "similar" to ours, and that is why we will clearly give you some reasons why choose Colchado y Asociados, so you will understand that they can be similar, but not the same.



We want our customers to achieve their goals

We are entrepreneurs like you, consequently, we are creative and innovative, we are persevering and motivating and we will walk together to achieve new achievements. No matter the size of your company, all of our customers are important to us.



A new approach to a new beginning

A new advisor provides an opportunity to set new expectations. We work hand in hand with our clients as a strategic ally, we propose more efficient ways of working and new ideas that contribute to the fulfillment of their objectives.



We add value to your company

We strive to know in depth the culture of your organization and the specific characteristics of each position. We know that each company is unique, so we are flexible to adapt to your needs and provide services focused on generating value and results.



Differentiated care

We build relationships of trust with our clients, ensuring joint work in the medium and long term, at a fair price, within the agreed deadlines and with the quality expected by our customers.

Partners and Associated

CPCC GUILLERMO COLCHADO

Partner

Certified Public Accountant, Master of Business Administration (MBA), with more than thirty years of experience in the field of auditing, accounting, as well as management advice and consulting; with specialization in Finance at the Pontificia Universidad Católica del Perú – PUCP and others, with ongoing training in topics of: Transfer Pricing, International Financial Reporting Standards – IFRS (in Peru and abroad), among others. He has been Senior Partner of important auditing firms with international representation (DFK International and Moore Stephens, now Moore) and since 2016 founder and Managing Partner of Colchado y Asociados.



LIC. CARLOS CABANILLAS

Partner

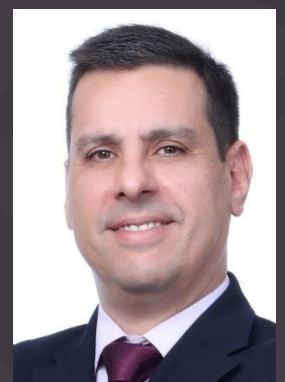


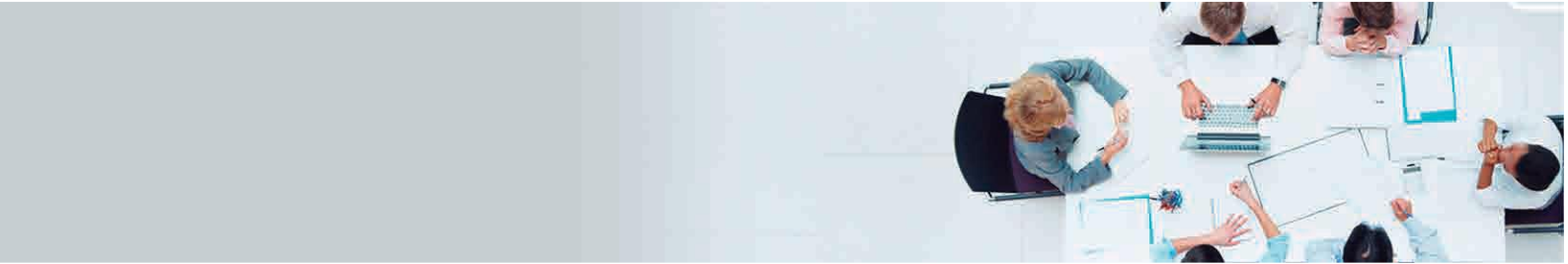
Auditor and financial consultant with specialization in financial auditing and business consulting. He began his professional career in financial auditing at PriceWaterhouseCoopers where he reached the category of Top Senior specializing in the areas of mining, engineering and construction, industrial, agro-industrial, commercial and services, also as director of audit and consulting at Moore Stephens (Now Moore). He has directed and developed due diligence assignments, accounting and tax diagnoses, management processes, consolidation of financial statements under Peruvian standards (GAAP, IFRS), and under United States standards USGAAP. Business Administrator, Business Master from The PowerMBA. Diploma and certified by the Association of Chartered Certified Accountants - ACCA for IFRS and presentation of international financial information and for Business Valuation - Valuation of Companies and since 2022 Audit and Consulting Partner of Colchado y Asociados.

ABOG. ALBERTO VIALE

Socio

Lawyer by profession from the Universidad Peruana de Ciencias Aplicadas (UPC) in 2005, with post-graduate academic studies at Harvard Business School (HBS) - Business Leadership Program 2016 - and the Graduate School of the Universidad Peruana de Ciencias Aplicadas (UPC) – Executive MBA 2009. He has more than 15 years of experience in high-end consulting and in the structuring of transactions at all levels in the private sector. He is a specialist in strategic business development and planning, at a local and international level for the extractive, agro-industrial, retail and mass consumption sectors. In recent years he has been an extension and regional business development partner for Moore Perú, a member of the Tax Committee of Moore Latin America and since 2022 a Partner of the Tax & Legal Area of Colchado y Asociados.





Sectors we serve

PRIVATE SECTOR

- Agroindustry
- Trade in general
- Clothing
- Construction
- Cooperatives
- Automotive Distribution
- Food distributors
- Transport companies
- Entertainment
- Trusts
- Hospitals and clinics
- Hotel
- Food industry
- Paper industry
- Textile industry
- Plastics industry
- Engineering
- Microfinance
- Mining
- Non-profit organizations
- Fishing
- Restaurants
- School Services
- Medical services
- Other

PUBLIC SECTOR

- Government Entities
- State enterprises

Services

Financial audit

WE FOCUS ON:

UNDERSTAND THE CLIENT'S BUSINESS, IDENTIFY RISKS AND SUPPORT MANAGEMENT

- Audit of financial statements prepared under GAAP and IFRS in force internationally.
- Revisions of financial statements at intermediate dates.
- Special purpose audits NIAS 800 and 805.
- Operational audits.
- Audit for certification of technical assistance services received by non-domiciled.
- Diagnosis and/or implementation of International Financial Reporting Standards – IFRS.
- Transfer of financial statements to other currencies and accounting principles of other countries.
- Evaluation of the system for the prevention of money laundering and/or terrorist financing.

Accounting outsourcing

PUNCTUALITY IN THE PREPARATION OF FINANCIAL STATEMENTS, PROPER APPLICATION OF ACCOUNTING AND LEGAL STANDARDS, CONFIDENTIALITY IN THE HANDLING OF OUR CLIENTS' INFORMATION

Accounting and tax support

- Planning and implementation of accounting systems.
- Accounting processing (in customer offices or in our offices).
- Preparation of financial statements and account analysis on a monthly basis.
- Preparation of sworn and annual tax returns.
- Printing of accounting books.
- Preparation of other reports for banks and headquarters.
- Advice on the application of local and international accounting standards.
- Preparation of analysis of late accounts.
- Reformulation of accounting with problems.

Payroll Processing

- Preparation of payrolls and pay slips.
- Compliance with tax and labor obligations related to the payroll
- Remunerations.
- Administrative compliance with labor authorities.

Physical inventories of fixed assets and inventories

- Execution of physical inventories and fixed assets and reconciliation with records
- Accounting.
- Supervision of physical inventories.
- Reconstruction of control books and/or records.

Services

Transfer pricing

APPLICATION OF THE BEST METHOD ESTABLISHED BY THE OECD AND CURRENT TAX RULES IN ORDER TO MINIMIZE TAX CONTINGENCIES

- Transfer pricing studies and consulting, local, country and consolidated reporting.
- Advance Pricing Agreements (APAs).
- Transfer pricing policies.
- Tax and transfer pricing planning.
- Defense against tax audits.
- Transfer pricing restructuring studies.
- Economic analysis regarding local transactions.
- Coordination of global or regional transfer pricing documentation.
- Benefit test.
- Preparation of DDJJ.
- Final beneficiary reports.

Tax, labor and legal advice and consulting

RIGOR IN THE INTERPRETATION OF LEGAL AND TAX REGULATIONS AND SEARCH FOR THE BEST OPTION FOR OUR CLIENTS

Tax advice

- Tax advice and consulting.
- Tax planning.
- Tax audit.
- Technical study of shrinkage.
- Review of compliance with tax obligations.
- Support in tax inspection processes by any collecting entity.
- Advice on the preparation of the income statement (natural and legal persons).
- Advice and preparation of claims and appeals resources.
- Assistance in procedures of compensation, refund and / or recovery of taxes.

Labor advice

- Labor advice and consulting.
- Labor planning.
- Labor audit.
- Review of compliance with labor obligations.
- Tax advice for expatriates.
- Preparation of employment contracts.
- Advice on personnel restructuring decisions and job termination.
- Audits for the Ministry of Labor to support staff reduction.

Corporate Legal Advice

- Incorporation of companies.
- Accounting, tax and operational diagnosis.
- Drafting of contracts.
- Corporate advice.
- Contracts in general.

Services

Advice and financial advice

FINANCIAL STRATEGIES TO ADD VALUE TO THE COMPANY

Business Process Consulting

- Process mapping and prioritization.
- Process optimization.
- Strategies for cost reduction.
- Implementation of business controls and risk mapping processes.
- Preparation of analysis of late accounts.
- Reformulation of accounts with problems (accounting and tax sanitation).

Business strategy

- Strategic planning.
- Financial planning.
- Growth strategy.
- Organizational strategy.

Valuation service

- Valuation of companies and brands for mergers and acquisitions, sale of companies, business restructuring, tax planning, etc.
- Valuation of real estate, machinery and equipment for accounting purposes (IFRS 16), mergers and divisions of companies, purchase and sale or lease of assets, bank loans, etc.

Financial Solutions / Mergers & Acquisitions (M&A)

- Financial feasibility studies.
- Due Diligence for purchase processes and mergers.
- Financial structuring.
- Limited review of financial information.
- Crisis and restructuring.
- Raising capital in the alternative stock market.
- Accounting, tax and operational diagnosis.

Services

Valorization of companies and brands

WE MEET YOUR SPECIFIC REQUIREMENTS FOR THE VALUATION OF COMPANIES AND BRANDS, ACHIEVING A DEEP UNDERSTANDING OF THE CONTEXT OF THE OPERATION, THE BUSINESS AND THE INDUSTRY. WE ALSO RELY ON VALUATION METHODOLOGIES APPROVED BY INTERNATIONAL VALUATION STANDARDS.

- Valuation of companies, common shares and investment, business lines, contracts, client portfolio, brands, shareholder know-how, patents, concessions, share exchange terms.
- Impairment test of fixed and intangible assets (IAS 36 and IAS 38).
- Valuation of derivative financial instruments: futures, forward, options, swaps (IFRS 9).
- Valuation of financial leases (IFRS 16).
- PPA (allocation of the purchase price of a business, IFRS 3).
- Valuation of accounts receivable, debts, loss of profits, economic damage.
- Fairness opinion / opinion of value (review of valuation reports).
- Calculation of discount rates.

Enterprise Outsourcing

PRACTICAL APPROACH, TAILOR-MADE SERVICE, INTEGRITY AND COMMITMENT, VALUES OF OUR SERVICES

- Outsourcing of commercial activities.
- Outsourcing of supply processes.
- Outsourcing in the area of human resources.
- Outsourcing of IT activities.
- Outsourcing of financial management systems.
- Outsourcing of administrative systems.
- Advice on the implementation of budgets and expense control.
- Definition and evaluation of back office processes for service companies.
- Contract management.

Services

Accounting, tax, administrative and financial expertise

ADEQUATE SUPPORT OF THE ECONOMIC CLAIMS REQUIRED BY OUR CLIENTS, WHETHER NATURAL OR LEGAL PERSONS

- Free opinions on economic facts that reflect the accounting of a company.
- Opinion on what was presented by another professional in a court opinion.
- Labor audit to establish payroll or other payments and monitoring of the minutes of the Shareholders' or Directors' Meetings in order to validate compliance with pre-established salary or remuneration policies.
- Audit of suppliers and payments made by the administration.
- Validation of figures presented by balance sheets and others associated with accounting supports.
- Verification of economic facts.
- Accounting cleaning to establish the real figures of the companies.
- Reconciliation of movements in order to establish the reality of the company and the relevance of the provisions.
- Cost analysis to find the true figures in industrial processes.

Internal audit

OUR GOAL IS TO SUPPORT COMPANIES IN IMPROVING THE CONTROL OF THEIR OPERATIONS BY ADDING VALUE TO THEIR CONTROL AND MANAGEMENT SYSTEMS

- Outsourcing and Co-sourcing services for internal audit.
- Strategic planning of internal audit.
- Operational audits and investigations (fraud, management, others, etc.).
- Implementation of anti-fraud controls.
- Systems audit.

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